

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**42 Richland  
0745 Sidney Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	3,456,374.65	3,440,607.97	2,816.12	12,950.56	0.00	0.00
21XX Support Services - Students	307,241.48	307,241.48	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	33,041.92	33,041.92	0.00	0.00	0.00	0.00
222X Educational Media Services	146,810.01	142,316.36	0.00	4,493.65	0.00	0.00
23XX Support Services - General Administration	84,932.14	84,932.14	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	308,653.46	308,653.46	0.00	0.00	0.00	0.00
25XX Support Services - Business	99,656.51	10,513.55	89,142.96	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	539,809.45	516,144.45	0.00	23,665.00	0.00	0.00
27XX Student Transportation Services	294,266.97	158,648.85	0.00	135,618.12	0.00	0.00
28XX Support Services - Central	39,525.95	0.00	39,525.95	0.00	0.00	0.00
31XX Food Services	55.24	55.24	0.00	0.00	0.00	0.00
32XX Enterprise Services	478.10	478.10	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,775.44	7,775.44	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	40,428.37	40,428.37	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	8,415.76	0.00	XXXXXXXXXX	8,415.76	0.00	0.00
<b>Totals</b>	5,367,465.45	5,050,837.33	131,485.03	185,143.09	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	5,367,465.45					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 131,485.03/5,050,837.33		2.60%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2003-04 Using FY02 Expenditures

**42 Richland**  
**0746 Sidney H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,962,984.39	1,947,655.26	2,164.13	13,165.00	0.00	0.00
21XX Support Services - Students	168,475.59	168,199.56	276.03	0.00	0.00	0.00
221X Improvement of Instruction Services	6,020.94	6,020.94	0.00	0.00	0.00	0.00
222X Educational Media Services	78,480.42	77,710.42	0.00	770.00	0.00	0.00
23XX Support Services - General Administration	60,341.76	60,341.76	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	267,836.71	259,516.71	0.00	8,320.00	0.00	0.00
25XX Support Services - Business	66,114.59	10,513.79	55,600.80	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	312,904.71	312,904.71	0.00	0.00	0.00	0.00
27XX Student Transportation Services	181,730.01	123,607.96	0.00	58,122.05	0.00	0.00
28XX Support Services - Central	21,068.77	0.00	21,068.77	0.00	0.00	0.00
31XX Food Services	300,028.86	299,969.65	44.43	14.78	0.00	0.00
34XX Extracurricular - Activities	46,961.76	46,961.76	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	130,953.17	130,953.17	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	11,361.18	0.00	XXXXXXXXXX	11,361.18	0.00	0.00
<b>Totals</b>	<b>3,615,262.86</b>	<b>3,444,355.69</b>	<b>79,154.16</b>	<b>91,753.01</b>	<b>0.00</b>	<b>0.00</b>
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	<b>3,615,262.86</b>					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 79,154.16/3,444,355.69		2.30%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2003-04 Using FY02 Expenditures

**42 Richland**  
**0747 Savage Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	434,369.99	431,532.65	0.00	2,837.34	0.00	0.00
21XX Support Services - Students	8,498.37	8,498.37	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,070.21	1,070.21	0.00	0.00	0.00	0.00
222X Educational Media Services	12,319.59	12,319.59	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	54,573.16	54,573.16	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	40,931.28	40,931.28	0.00	0.00	0.00	0.00
25XX Support Services - Business	32,661.87	2,985.17	28,052.32	1,624.38	0.00	0.00
26XX Operation and Maintenance of Plant Services	61,671.35	61,421.35	0.00	250.00	0.00	0.00
27XX Student Transportation Services	47,247.20	47,247.20	0.00	0.00	0.00	0.00
28XX Support Services - Central	1,930.10	0.00	1,930.10	0.00	0.00	0.00
31XX Food Services	71,386.01	70,171.61	0.00	1,214.40	0.00	0.00
32XX Enterprise Services	2,281.61	2,281.61	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	919.96	919.96	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	5,615.58	5,615.58	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,000.00	2,000.00	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	777,476.28	741,567.74	29,982.42	5,926.12	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	777,476.28					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 29,982.42/741,567.74		4.04%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2003-04 Using FY02 Expenditures

**42 Richland**  
**0748 Savage H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	334,235.87	309,074.86	0.00	25,161.01	0.00	0.00
21XX Support Services - Students	13,697.13	13,697.13	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,134.94	1,134.94	0.00	0.00	0.00	0.00
222X Educational Media Services	12,340.39	12,340.39	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	52,882.59	52,882.59	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	40,053.38	40,053.38	0.00	0.00	0.00	0.00
25XX Support Services - Business	33,163.51	2,985.17	29,642.34	536.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	74,143.66	73,693.66	0.00	450.00	0.00	0.00
27XX Student Transportation Services	43,282.65	43,282.65	0.00	0.00	0.00	0.00
31XX Food Services	16,117.20	16,117.20	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,553.31	4,553.31	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	26,928.87	26,928.87	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	25,670.00	0.00	XXXXXXXXXX	25,670.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,582.00	2,582.00	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	680,785.50	599,326.15	29,642.34	51,817.01	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	680,785.50					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 29,642.34/599,326.15		4.95%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2003-04 Using FY02 Expenditures

**42 Richland**  
**0749 Brorson Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	111,530.85	111,530.85	0.00	0.00	0.00	0.00
222X Educational Media Services	1,105.41	1,105.41	0.00	0.00	0.00	0.00
25XX Support Services - Business	9,890.02	0.00	9,890.02	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	24,784.63	24,784.63	0.00	0.00	0.00	0.00
27XX Student Transportation Services	29,272.94	29,272.94	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	4,817.00	4,817.00	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	181,400.85	171,510.83	9,890.02	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	181,400.85					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 9,890.02/171,510.83		5.77%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

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# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**42 Richland  
0750 Fairview Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	710,674.67	710,249.67	0.00	425.00	0.00	0.00
222X Educational Media Services	17,982.25	17,982.25	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	55,399.98	55,399.98	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	49,404.83	49,404.83	0.00	0.00	0.00	0.00
25XX Support Services - Business	20,293.73	5,060.88	15,232.85	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	96,692.20	96,692.20	0.00	0.00	0.00	0.00
27XX Student Transportation Services	57,984.98	57,984.98	0.00	0.00	0.00	0.00
31XX Food Services	101,399.81	101,399.81	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,103.99	2,103.99	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	4,225.82	4,225.82	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	12,298.47	0.00	XXXXXXXXXX	12,298.47	0.00	0.00
<b>Totals</b>	1,128,460.73	1,100,504.41	15,232.85	12,723.47	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,128,460.73					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 15,232.85/1,100,504.41		1.38%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

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# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**42 Richland  
0751 Fairview H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	711,225.72	637,403.08	0.00	73,822.64	0.00	0.00
222X Educational Media Services	42,503.78	42,503.78	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	47,958.90	47,958.90	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	41,203.06	41,203.06	0.00	0.00	0.00	0.00
25XX Support Services - Business	19,706.07	4,121.29	15,584.78	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	98,889.16	98,889.16	0.00	0.00	0.00	0.00
27XX Student Transportation Services	48,067.47	48,067.47	0.00	0.00	0.00	0.00
31XX Food Services	3,830.72	3,830.72	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	15,729.52	15,729.52	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	34,595.17	34,595.17	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	12,355.83	0.00	XXXXXXXXXX	12,355.83	0.00	0.00
<b>Totals</b>	1,076,065.40	974,302.15	15,584.78	86,178.47	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,076,065.40					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 15,584.78/974,302.15		1.60%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

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# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**42 Richland  
0754 Rau Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	213,332.30	213,332.30	0.00	0.00	0.00	0.00
222X Educational Media Services	9,078.62	9,078.62	0.00	0.00	0.00	0.00
25XX Support Services - Business	48,242.79	0.00	48,242.79	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	51,602.62	51,190.75	0.00	411.87	0.00	0.00
27XX Student Transportation Services	68,775.29	68,775.29	0.00	0.00	0.00	0.00
31XX Food Services	12,889.06	12,889.06	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	691.79	691.79	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	11,293.00	11,293.00	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	415,905.47	367,250.81	48,242.79	411.87	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	415,905.47					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 48,242.79/367,250.81		13.14%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

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# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**42 Richland  
0768 Lambert Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	350,461.42	346,711.42	0.00	3,750.00	0.00	0.00
21XX Support Services - Students	15,828.78	15,828.78	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,309.26	2,309.26	0.00	0.00	0.00	0.00
222X Educational Media Services	6,047.39	6,047.39	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	52,243.55	52,243.55	0.00	0.00	0.00	0.00
25XX Support Services - Business	22,644.46	3,595.65	19,048.81	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	72,099.78	72,099.78	0.00	0.00	0.00	0.00
27XX Student Transportation Services	99,381.68	99,381.68	0.00	0.00	0.00	0.00
28XX Support Services - Central	297.10	0.00	297.10	0.00	0.00	0.00
31XX Food Services	51,896.47	51,126.72	0.00	769.75	0.00	0.00
34XX Extracurricular - Activities	643.57	643.57	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	9,943.59	9,943.59	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	3,900.00	0.00	XXXXXXXXXX	3,900.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	888.00	888.00	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	688,585.05	660,819.39	19,345.91	8,419.75	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	688,585.05					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 19,345.91/660,819.39		2.93%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2003-04 Using FY02 Expenditures

**42 Richland**  
**0769 Lambert H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	251,722.62	247,972.62	0.00	3,750.00	0.00	0.00
21XX Support Services - Students	15,613.70	15,613.70	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	25.47	25.47	0.00	0.00	0.00	0.00
222X Educational Media Services	6,170.43	6,170.43	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	49,333.92	49,333.92	0.00	0.00	0.00	0.00
25XX Support Services - Business	21,522.30	2,435.89	19,086.41	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	80,833.74	80,833.74	0.00	0.00	0.00	0.00
27XX Student Transportation Services	56,376.45	56,376.45	0.00	0.00	0.00	0.00
28XX Support Services - Central	297.34	0.00	297.34	0.00	0.00	0.00
31XX Food Services	21,151.86	20,382.11	0.00	769.75	0.00	0.00
34XX Extracurricular - Activities	6,907.69	6,907.69	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	33,535.16	33,535.16	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	2,900.00	0.00	XXXXXXXXXX	2,900.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	507.00	507.00	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	546,897.68	520,094.18	19,383.75	7,419.75	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	546,897.68					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 19,383.75/520,094.18		3.73%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.